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March 16, 2004

VIA HAND DELIVERY

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Fl.
Boston, MA 02110

Re: Petition of Verizon New England, Inc. for Arbitration of an Amendment to Interconnection Agreements with Competitive Local Exchange Carriers and Commercial Mobile Radio Service Providers in Massachusetts Pursuant to Section 252 of the Communications Act of 1934, as Amended, and the Triennial Review Order

Dear Ms. Cottrell:

NEON Connect, Inc. ("NEON") is in receipt of the Petition for Arbitration of Verizon New England, Inc. for a consolidated arbitration proceeding to amend the interconnection agreements between Verizon and the competitive local exchange carriers in Massachusetts.

With this letter NEON reserves all of its rights with respect to the amendments to its interconnection agreement proposed by Verizon and does not necessarily concur with, or agree to be bound by, the amendments proposed by Verizon. However, NEON will negotiate, and continue to negotiate, with Verizon in an attempt to resolve as many issues as possible without intervention by the Department.

Respectfully submitted,

Christopher E. Dalton

Senior Counsel

cc (via facsimile and first class mail): Bruce P. Beausejour, Esq.